Amendments to the Claims:

This listing of claims will replace all prior versions, and listings of claims in the application:

- 1. (previously presented) Process for preparing a mercaptan comprising contacting a thioether and hydrogen sulphide, in the presence of hydrogen and a catalyst composition comprising a strong acid and at least one metal selected from group VIII of the Periodic Table.
- 2. (previously presented) Process according to claim1, wherein the strong acid is selected from the group consisting of:
- (a) one or more heteropolyacids selected from the group H₃PW₁₂O₄₀ nH₂O, H₄SiW₁₂O₄₀ nH₂O or H₆P₂W₁₈O₆₂ nH₂O, in which n is an integer representing the number of molecules of water of crystallization, and is between 0 and 30, potassium, rubidium, caesium or ammonium salts thereof and mixtures of such salts;
 - (b) a sulphated zirconium oxide,
 - (c) a tungstic zirconium oxide,
 - (d) a zeolite, and
 - (e) a cationic resin.
- 3. (previously presented) Process according to claim 1, wherein the strong acid is selected from the group potassium, rubidium, caesium or ammonium salts or a mixture of such salts of $H_3PW_{12}O_{40} \cdot nH_2O$, $H_4SiW_{12}O_{40} \cdot nH_2O$ or $H_6P_2W_{18}O_{62} \cdot nH_2O$, in which n is an integer representing the number of molecules of water of crystallization, and is between 0 and 30, a sulphated zirconium oxide, a tungstic zirconium oxide, a zeolite, and a cationic resin.
- 4. (previously presented) Process according to claim 1, wherein the catalyst composition comprises:
 - from 90% to 99.9%,-by weight of strong acid, and
 - from 0.01% to 10%, by weight of at least one metal from group VIII.

- 5. (previously presented) Process according to claim 1, wherein the strong acid is a heteropolyacid selected from the group H₃PW₁₂O₄₀ nH₂O, H₄SiW₁₂O₄₀ nH₂O or H₆P₂W₁₈O₆₂ nH₂O, in which n is an integer representing the number of molecules of water of crystallization, and is between 0 and 30.
- 6. (previously presented) Process according to claim 5, wherein the catalyst composition comprises:
 - from 10% to 60%, by weight of strong acid,
 - from 0.01% to 10%, by weight of at least one metal from group VIII, and
- from 30% to 80%, by weight of a support selected from silica SiO₂, alumina Al₂O₃, titanium dioxide TiO₂, zirconium oxide ZrO₂, and activated carbon.
- 7. (previously presented) Process according to claim 6, wherein the strong acid is 12-phosphotungstic acid.
- 8. (previously presented) Process according to one of claim 1, wherein the at least one metal is selected from iron, cobalt, nickel, ruthenium, rhodium, palladium, osmium, iridium, and platinum.
- 9. (previously presented) Process according to claim 1, wherein the at least one metal is selected from palladium, ruthenium, and platinum.
- 10. (previously presented) Process according to claim 1, wherein the at least one_metal is palladium.
- 11. (previously presented) Process according to claim 1 wherein the catalyst composition comprises approximately 40% by weight of 12-phosphotungstic acid, 1% of palladium and 59% of silica.
- 12. (previously presented) Process according to claim 1, wherein the hydrogen is introduced

in an amount corresponding to a molar H₂S/H₂ ratio of between 10 and 200.

13. (previously presented) Process according to claim 1, wherein the thioether has the general formula:

$$R-S-R'$$
 (I)

in which R and R', which are identical or different, represent a linear or branched alkyl radical of 1 to 20 carbon atoms, or else a cycloalkyl radical of 3 to 7 carbon atoms.

- 14. (previously presented) Process according to claim 1, wherein the hydrogen sulphide is introduced in an amount corresponding to a molar H₂S/thioether ratio of between 1 and 40.
- 15. (previously presented) Process according to claim 1, wherein the catalyst composition comprises:
 - from 98.5% to 99.9%, by weight of strong acid, and
 - from 0.05% to 1.5%, by weight of at least one metal from group VIII.
- 16. (previously presented) Process according to Claim 5, wherein the catalyst composition comprises:
 - from 25 to 50%, by weight of strong acid,
 - from 0.1% to 2%, by weight of at least one metal from group VIII, and
- from 48% to 75%, by weight of a support selected from silica SiO₂, alumina Al₂O₃, titanium dioxide TiO₂, zirconium oxide ZrO₂, and activated carbon.
- 17. (previously presented) Process according to claim 1, wherein the hydrogen is introduced in an amount corresponding to a molar H₂S/H₂ ratio of between 50 and 100.
- 18. (previously presented) Process according to claim 1, wherein the hydrogen sulphide is introduced in an amount corresponding to a molar H₂S/thioether ratio of between 2 and 30.
- 19. (previously presented) Process according to claim 1, wherein the hydrogen sulphide is introduced in an amount corresponding to a molar H₂S/thioether ratio of between 2 and 10.

- 20. (previously presented) Process according to claim 1, wherein n is between 6 and 20.
- 21. (previously presented) Process according to claim 7, wherein said 12-phosphotungstic acid is impregnated on silica.
- 22. (previously presented) Process according to claim 13, wherein said linear or branched alkyl radical has 1 to 12 carbon atoms.